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Property Tax Assessment in West Virginia

WEST VIRGINIA UNIVERSITY AGRICULTURAL EXPERIMENT STATION



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By
W. W. ARMENTROUT

and

TYLER F. HAYGOOD

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THE AUTHORS

W. W. ARMENTROUT is Professor and Head of Agricultural Economics in the College of Agriculture, Forestry, and Home Economics, and Agricultural Economist at the West Virginia University Agricultural Experiment Station.

TYLER F. HAYGOOD is Principal Agricultural Economist, Division of Agricultural Finance, Bureau of Agricultural Economics.

West Virginia University
Agricultural Experiment Station
College of Agriculture, Forestry, and Home Economics
A. H. VanLandingham, Acting Director
Morgantown

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INTRODUCTION

At its annual meeting in May, 1951, the West Virginia Congress of Agriculture adopted a resolution which is quoted in part as follows:

"The ineffective system of assessing property in West Virginia will sooner or later cause the tax system in West Virginia to tumble under its own weight. It is commonly known that property evaluation for purposes of taxation is unequal and that much valuable property is left from the tax book. We urge that proper steps be taken under the law as it is written to revalue the properties in this state in order that they may be placed on a more equitable and uniform basis."

Pursuant to this resolution the West Virginia Congress of Agriculture instructed its Tax Committee to make a study of certain matters pertaining to the assessment of property in West Virginia. This Committee requested assistance from the Department of Agricultural Economics and Rural Sociology of the West Virginia University Agricultural Experiment Station and the Division of Agricultural Finance of the Bureau of Agricultural Economics, United States Department of Agriculture.

At a meeting of the Committee on November 27-28, 1951 with representatives of the Experiment Station and the Bureau of Agricultural Economics it was agreed to undertake a limited study in West Virginia, with the following three objectives:

- 1. To compare the price of real estate sold during 1950 in several West Virginia counties with its assessed value.
- 2. To investigate the operation of the so-called Severance Taxes in states where found and appraise their usefulness for West Virginia.
- 3. To investigate the methods of property assessment used by certain states, particularly those states bordering on West Virginia, and suggest those features which might well be adopted by West Virginia.

This report deals only with objective 1: namely to compare the price of real estate with its assessed value. Reports growing out of work on objectives 2 and 3 will be published at a later date.

WEST VIRGINIA LAW PERTAINING TO ASSESSMENTS

Time and Basis of Assessments

"All property shall be assessed annually as of the first day of January at its true and actual value; that is to say at the price for which such property would sell if voluntarily offered for sale by the owner thereof, upon such terms as such property, the value of which is sought to be ascertained, is usually sold, and not the price which might be realized if such property were sold at a forced sale, except that the true and actual value of all property owned, used and occupied by the owner thereof exclusively for residential purposes and upon farms occupied and cultivated by their owners or bona fide tenants shall be arrived at by giving primary, but not exclusive, consideration to the fair and reasonable amount of income which the same might be expected to earn, under normal conditions in the locality wherein situated, if rented. The taxes upon all property shall be paid by those who are the owners thereof on that day, whether it be assessed to them or others. If at any time after the beginning of the assessment year, it be ascertained by the tax commissioner that the assessor, or any of his deputies, is not complying with this provision or that he has failed, neglected or refused, or is failing, neglecting or refusing after five days' notice to list and assess all property therein at its true and actual value, the tax commissioner may order and direct a reassessment of any or all of the property in any county, district or municipality, where any assessor, or deputy, fails, neglects or refuses to assess the property in the manner herein provided. And, for the purpose of making such assessment and correction of values, the tax commissioner may appoint one or more special assessors, as necessity may require, to make such assessment in any such county, and any such special assessor or assessors, as the case may be, shall have all the power and authority now vested by law in assessors, and the work of such special assessor or assessors shall be accepted and treated for all purposes by the county boards of review and equalization and the levying bodies, subject to any revisions of value on appeal, as the true and lawful assessment of that year as to all property valued by him or them. The tax commissioner shall, with the approval of the board of public works, fix the compensation of all such special assessors as may be designated by him, which, together with their actual expenses, shall be paid out of the county fund by the county court of the county in which any such assessment is ordered, upon the receipt of a certificate of the tax commissioner filed with the clerk of the court showing the amounts due and to whom payable, after such expenses have been audited by the county court.

"Any assessor who knowingly fails, neglects or refuses to assess all the property of his county, as herein provided, shall be guilty of malfeasance in office, and, upon conviction thereof, he shall be fined not less than one hundred nor more than five hundred dollars, or imprisoned in the county jail not less than three nor more than six months or both, in the discretion of the court, and upon conviction, he shall be removed from office." W. Va. Code, Ch. 11, Art. 3, Sec. 1.

Assessors Do Not Have Exclusive Power Over Valuation

"The provisions of sections 1 and 2 of art. 9 and section 6 of art. 4 of the Constitution of this state, creating the office of assessor in each county, providing for the appointment of assistant assessors and securing to assessors, along with other contitutional officers, right to hold their offices and discharge the duties thereof, until their successors are elected and qualified, unless sooner removed from office, for cause, read in connection with section 1 of art. 10 of said constitution, requiring equality and uniformity of taxation of all property real and personal, in proportion to its value, to be ascertained as directed by law, do not confer upon assessors full and exclusive power and authority over the subject of valuation of property in their respective counties, for the purposes of taxation." State vs. Rocke, 91 W. Va. 423, Syllabus 1.

Inability to Sell During Depression Not Conclusive that Value Materially Reduced

"The fact that property cannot be sold at a particular period of depression should not be taken as conclusive that its value has been materially reduced. While the assessment is to be made as of a certain date, the value of the property is established over a period of years." Central Realty Co. vs. Board of Review, 110 W. Va. 437, 441.

Excessive Assessments May be Reduced

"Under the Fourteenth Amendment of the Constitution of the United States it is the right of a taxpayer whose property is taxed at one hundred per centum of its true and actual value to have his assessment reduced to the percentage of that value at which other properties of the same class in the same governmental unit of taxation are taxed, even though the statute requires that all property be taxed at its true and actual value." West Penn Power Co. vs. Board of Review 112 W. Va. 442, Syllabus 2.

PURPOSE AND METHOD OF STUDY

The purpose of the study was to determine, for selected periods, the ratio existing between the assessed value of real properties and the actual sales price of said properties. It covered real estate transactions in 48 of the 55 counties of the state, confined primarily to transactions during the year 1950. In 10 of the 48 counties, where transactions were relatively few in number, those for both 1949 and 1950 were included. Summaries for the 48 counties, however, use only the 1950 transactions. Each summary table that follows indicates clearly the years to which the data are applicable.

Since the aim of this study was to make a comparison of the assessed value of real property with its actual sales price, it was necessary to examine the deeds whereby the real estate was conveyed. Virginia, real estate transactions are recorded in Deed Books maintained by the office of the county clerk. In the interest of achieving the greatest accuracy and integrity of results many transactions were omitted from the study even though they occurred in the selected years. The first and major criterion of usability was an indication of a sale price of the property, either the recital of the sale price in the deed proper or the presence of Documentary Revenue Stamps. If no sale price was indicated, the transaction had no value to this study and it was not included. In addition to sale price, as a further precaution to insure validity, the usable transactions were restricted to those which were primarily business transactions wherein value was exchanged for value, or more simply those bona fide transactions between a willing buyer and a willing seller where the sale price established the actual market value of the property involved. This selection necessarily resulted in the elimination of many transactions that did not meet these standards. Among the types of transactions omitted from the study were sales by the Commissioner of Delinquent Lands (Tax Deeds); sales of cemetery lots; transfers involving only mineral or timber rights; conveyances between members of the same family wherein other than monetary consideration is involved; conveyance of partial interests; transfers in settlement of estates; and transfers by will.

In the matter of obtaining the Assessed Valuation for comparisor with sale price, every effort was made to obtain the assessed valuation for the year following the year of sale. In many instances assessors revalue property according to its last sales price; thus the data tend to reflect the most recent influences affecting the tax ratio. In those instances where improvements were added to the property between the time of sale and the time of valuation by the assessor, the assessed valuation for the year

of sale was obtained rather than for the following year. Thus the data reflect the valuation on the property as sold and not as later improved.

METHOD OF SUMMARIZING DATA

For each of the 48 counties included in the study the data were summarized in three different ways: (1) the real estate sold was divided into seven different classes (a) unimproved lots outside corporate limits; (b) improved lots outside corporate limits; (c) all other property outside corporate limits; (c 1) those properties of 20 acres or more outside corporate limits were designated as "farms" although there was no certain way to determine if all actually were farms; (d) unimproved lots within corporate limits; (e) improved lots within corporate limits; (f) business property within corporate limits.

This summary, within the limits of the data available, indicates the level of the assessment ratio and also differences between the assessment ratios of the various classifications of property.

In the second summary all properties were separated into one of five value groups. This summary shows the difference in the assessment ratios between low and high value property.

In the third summary each property was classified according to its assessment ratio. This summary indicates the extent of inequalities of assessments.

LEVELS OF ASSESSMENT

Ratio of Assessed Value to Sales Value

The study includes data on 23,280 real properties sold in 48 counties during 1950 for a total of \$97,122,487. The assessed value of these same properties in 1951 was \$30,464,291. The ratio of assessed value to sales value for these properties was 31.37. (See Table 1A for details.) The level of assessments for these properties is far below that which is provided for in the West Virginia laws pertaining to property assessments.

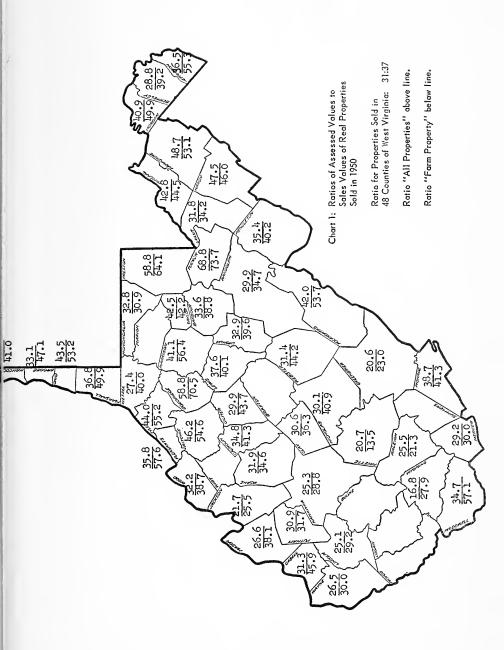
The level of assessment varied considerably between counties, ranging from the low of 16.85 in Wyoming County to 68.78 in Tucker County. The level of assessment is shown for each of the 48 counties in series of tables designated as A and also in Chart 1.

INEQUALITIES OF ASSESSMENT

The data indicate widespread inequalities in the level of assessment among the properties. When all properties are considered together it is found that unimproved lots outside corporate limits were assessed on an average of only 18.20 per cent of their sales price, whereas "farms" were assessed at 40.76 per cent. In all counties except four "farm" property was assessed at a higher ratio than the average for all properties in the county. (Details by counties are shown in the series of Tables designated A and in Chart 1.)

Properties of low value were assessed at a higher level than the properties of a higher value. When all properties sold are considered those selling for less than \$2,000 were on the average assessed at 39.19 per cent of their sales value, whereas those selling at from \$5,000 to less than \$10,000 were assessed at 28.70 per cent. The ratio increased slightly to 30.10 on those properties selling for \$10,00 or more. (Details for each county are shown in the series of Tables designated as B.)

Inequalities in the assessment of property are further confirmed when the properties are grouped on the basis of the assessment ratio. For all properties included in the study, 10.27 per cent were assessed at less than 10 per cent of their sales values, 22.57 per cent of the properties were assessed at from 10 to less than 20 per cent of their sales values, but 5.44 per cent were assessed at 90 per cent or more of their sales values. More than half, 54.68 per cent, of the properties were assessed at less than 30 per cent of their sales value and 18.45 per cent at 50 per cent or more. (Details for each county are shown in the series of Tables designated as C.)



SUMMARY FOR 48 COUNTIES—PROPERTY SALES IN 1950

TABLE 1A. Ratios of Assessed Values to Sales Values fo Real Properties Sold in 48 Counties of West Virginia in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				0.100
Corporate Limits\$ 3 2. Improved Lots Outside	,742,700	\$ 681,233	18.20	3,103
Corporate Limits 9	,064,366	2,765,959	30.51	2,924
3. All Other Property Outside Corporate Limits . 12	,936,450	4,738,598	36,63	3,935
4. Unimproved Lots Within	, ,	, ,	0.9.41	•
Corporate Limits 9 5. Improved Lots Within	,147,572	2,141,731	23.41	4,761
Corporate Limits 52	,700,042	16,797,120	31.87	8,087
6. Business Property Within Corporate Limits 9	,531,357	3,339,650	35.04	470
TOTAL\$97	,122,487	\$30,464,291	31.37	23,280
Farms\$	3.725.296	\$ 3,556,520	40.76	2,485

TABLE 1B. Ratio of Assessed Values to Sales Values of Real Properties Sold in 48 Counties of West Virginia in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	19,073,129 30,744,305	\$ 4,939,866 6,256,229 8,823,367 10,444,829	39.19 32.80 28.70 30.10	11,733 5,405 4,121 2,021
TOTAL	397,122,487	\$30,464,291	31.37	23,280

TABLE 1C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in 48 Counties of West Virginia in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
TT 3	0.001	40.00	2.4.002.000	# 00
Under 10	2,391	$\frac{10.27}{10.27}$	\$ 6,880,882	7.08
10-20	5,255	22.57	21,063,276	21.69
20-30	5,085	21.84	28,457,346	29.30
30-40	3,928	16.87	18,227,513	18.77
40-50	2.328	10.00	11,516,218	11.86
50-60	1,318	5.66	4,476,873	4.61
60-70	803	3.45	2,608,985	2.69
70-80	614	2.64	1,435,475	1.48
00 00	292	1.26	635,214	.65
90 and over	1,266	5.44	1,820,705	1.87
TOTAL	23,280	100.00	\$97,122,487	100.00

SUMMARY OF REAL PROPERTIES SOLD IN BARBOUR COUNTY IN 1950

TABLE 2A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Barbour County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits	.\$ 36,492	\$ 13,270	36.36	20
2. Improved Lots Outside Corporate Limits	. 98,395	32,270	32.79	32
3. All Other Property Outside Corporate Limits	. 134,500	51,070	37.97	38
4. Unimproved Lots Within Corporate Limits5. Improved Lots Within	. 50,820	10,500	20.66	48
Corporate Limits	. 196,906	72,330	36.73	71
6. Business Property Within Corporate Limits	. 95,402	26,200	27.46	6
TOTAL	. \$612,515	\$205,640	33.57	215
Farms	.\$ 90,516	\$ 35,110	38.78	29

TABLE 2B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Barbour County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	163,311 $139,050$	\$ 55,410 61,760 42,870 45,600	38.54 37.81 30.83 27.40	139 49 19 8
TOTAL	\$612,515	\$205,640	33.57	215

TABLE 2C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Barbour County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	13 17 41 54 34 17 14 14 18	6.05 7.91 19.07 25.12 15.81 7.91 6.51 6.51 1.39 3.72	$\begin{array}{c} 8 & 70,452 \\ 44,050 \\ 144,601 \\ 176,676 \\ 88,726 \\ 31,935 \\ 18,750 \\ 21,525 \\ 4,500 \\ 11,300 \end{array}$	11.50 7.20 23.61 28.84 14.49 5.21 3.06 3.51 74
TOTAL	215	100.00	\$612,515	100.00

SUMMARY OF REAL PROPERTIES SOLD IN BERKELEY COUNTY IN 1950

TABLE 3A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Berkeley County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits	\$ 102,790	\$ 17,920	17,43	125
2. Improved Lots Outside Corporate Limits	197,125	42,675	21.65	55
3. All Other Property Outside Corporate Limits .	365,500	125,670	34.38	70
4. Unimproved Lots Within Corporate Limits	113,500	18,755	16.52	83
5. Improved Lots Within Corporate Limits	648,750	177,530	27.36	94
6. Business Property Within Corporate Limits	145,000	71,240	49.13	6
TOTAL	\$1,572,665	\$453,790	28.85	433
Farms	238,000	\$ 93,310	39.21	34

TABLE 3B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Berkeley County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$2,000 to \$5,000 \$5,000 to \$10,000 \$10,000 and over	. 260,625 . 414,000	\$ 59,705 78,945 100,780 214,360	25.81 30.29 24.34 32.15	$ \begin{array}{r} 268 \\ 72 \\ 53 \\ 40 \end{array} $
TOTAL	. \$1,572,665	\$453,790	28.85	433

TABLE 3C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Berkeley County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	108 132 91 45 14 12 8 7 3 13	24.94 30.48 21.02 10.39 3.23 2.77 1.85 1.62 .70 3.00	\$ 149,500 396,500 491,590 262,375 54,200 81,000 18,500 92,500 14,500	9,51 25,21 31,26 16,68 3,45 5,15 1,18 5,88 .92
TOTAL	433	100.00	\$1,572,665	100.00

SUMMARY OF REAL PROPERTIES SOLD IN BROOKE COUNTY IN 1950

TABLE 4A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Brooke County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits 2. Improved Lots Outside	\$ 130,000	\$ 26,750	20.58	127
Corporate Limits 3. All Other Property	334,500	107,350	32.09	71
Outside Corporate Limits 4. Unimproved Lots Within	129,000	48,650	37.71	41
Corporate Limits 5. Improved Lots Within	131,500	29,000	22.05	64
Corporate Limits 6. Business Property Within	1,039,250	366,400	35,26	134
Corporate Limits	157,500	58,200	36.95	7
TOTAL	\$1,921,750	\$636,350	33.11	444
Farms	\$ 67,500	\$ 31,800	47.11	13

TABLE 4B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Brooke County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$2,000 to \$5,000	296,000	\$ 73,650 110,600	$\frac{35.97}{37.36}$	$^{217}_{87}$
\$5,000 to \$10,000 \$10,000 and over		$248,200 \\ 203,900$	$34.59 \\ 28.98$	92 48
TOTAL	.\$1,921,750	\$626,350	33.11	444

TABLE 4C. Distribution of Ratios of Assessed Values to Sales Values of Real
Properties Sold in Brooke County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Value in Total Sales Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	35 92 94 112 37 23 14 16	7.89 20.72 21.17 25.23 8.33 5.18 3.15 3.60 1.13	\$ 115,500 161,500 754,000 503,250 177,000 78,000 67,500 19,500	6.01 8.40 39.24 26.19 9.21 4.06 1.82 3.51 1.01
TOTAL	444	100.00	\$1,921,750	100.00

SUMMARY OF REAL PROPERTIES SOLD IN CABELL COUNTY IN 1950

TABLE 5A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Cabell County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits\$	138,697	\$ 24,160	17.41	103
2. Improved Lots Outside Corporate Limits	403,367	126,690	31,41	124
3. All Other Property Outside Corporate Limits	557,101	181,210	32.52	133
	1,777,000	520,176	29.27	711
5. Improved Lots Within Corporate Limits	317,543	2,882,515	30.94	1,133
6. Business Property Within Corporate Limits	1,262,250	475,020	37.63	34
TOTAL\$15	3,455,958	\$4,209,771	31.29	2,238
Farms\$	179,137	\$ 82,160	45.86	65

TABLE 5B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Cabell County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	. 1,877,851 . 4,622,806	\$ 372,456 577,675 1,307,720 1,951,920	37.36 30.76 28.29 32.76	758 523 606 351
TOTAL	.\$13,455,958	\$4,209,771	31.29	2,238

TABLE 5C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Cabell County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10	99 417 698 555 207 108 61 30 15	4.42 18.63 31.19 24.80 9.25 4.83 2.73 1.34 .67	\$ 376,807 1,838,483 4,845,468 4,075,973 1,225,181 599,252 310,379 53,594 39,575 91,246	2.80 13.66 36.01 30.29 9.11 4.45 2.31 .40 .29
TOTAL	2,238	100.00	\$13,455,958	100.00

SUMMARY OF REAL PROPERTIES SOLD IN CALHOUN COUNTY IN 1950

TABLE 6A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Calhoun County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Unimproved Lots Outside Corporate Limits Improved Lots Outside Corporate Limits	. 14,500	\$ 210 5,020	2.80 34.62	9 5
4. Unimproved Lots Within Corporate Limits 5. Improved Lots Within Corporate Limits		50,560 1,090 10,670	36.11 54.50 46.39	72 4 11
6. Business Property Within Corporate Limits TOTAL	.\$207,000	4,490 \$72,040 \$44,560	22.45 34.80 41.26	103 57

TABLE 6B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Calhoun County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$ 79,500 \$2,000 to \$5,000 62,000 \$5,000 to \$10,000 40,500 \$10,000 and over 25,000		\$36,090 15,750 10,320 9,880	$\begin{array}{c} \textbf{45.40} \\ \textbf{25.40} \\ \textbf{25.48} \\ \textbf{39.52} \end{array}$	78 17 6 2
TOTAL	\$207,000	\$72,040	34.80	103

TABLE 6C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Calhoun County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	16 13 12 20 12 4 6 3 7	15.53 12.62 11.65 19.42 11.65 3.88 5.83 2.91 6.80 9.71	\$ 29,000 30,500 53,000 40,500 5,000 4,000 3,500 5,000 7,500	14.01 14.01 14.73 25.60 19.57 2.42 1.93 1.69 2.42 3.62
TOTAL	103	100.00	\$207,000	100.00

SUMMARY OF REAL PROPERTIES SOLD IN CALHOUN COUNTY IN 1949

TABLE 6AA. Ratios of Assessed Values to Sales Values of Real Properties Sold in Calhoun County in 1949 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Unimproved Lots Outside Corporate Limits	\$ 5,000	\$ 290	5.80	6
2. Improved Lots Outside Corporate Limits	, ,	3,510	26.00	7
3. All Other Property Outside Corporate Limits.		61,880	43.89	89
4. Unimproved Lots Within Corporate Limits		140	2.33	3
5. Improved Lots Within Corporate Limits		13,730	37.62	10
6. Business Property Within Corporate Limits	14,500	2,350	16.21	2
TOTAL	••			
Farms	\$115,500	\$58,640	50.77	75

TABLE 6BB. Ratios of Assessed Values to Sales Values of Real Properties Sold in Calhoun County in 1949 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$ 87,500 \$2,000 to \$5,000 79,000 \$5,000 to \$10,000 50,000 \$10,000 and over		\$42,480 28,830 10,590	48.55 36.49 21.18	88 22 7
TOTAL	\$216,500	\$81,900	37.83	117

TABLE 6CC. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Calhoun County in 1949

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	14 17 15 14 14 10 8 7 3	11.97 14.53 12.82 11.97 11.97 8.55 6.83 5.98 2.56 12.82	\$ 33,000 36,500 44,500 31,500 21,000 16,500 6,000 8,000 5,500 14,000	15.24 16.86 20.55 14.55 9.70 7.62 2.77 3.70 2.54 6.47
TOTAL	117	100.00	\$216,500	100.00

SUMMARY OF REAL PROPERTIES SOLD IN CLAY COUNTY IN 1950

TABLE 7A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Clay County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits 2. Improved Lots Outside	.\$ 23,160	\$ 2,750	11.87	31
Corporate Limits 3. All Other Property	. 37,300	8,800	23.59	23
Outside Corporate Limits 4. Unimproved Lots Within	. 115,926	32,415	27.96	98
Corporate Limits 5. Improved Lots Within	. 16,100	4,630	34.97	11
Corporate Limits 6. Business Property Within	. 36,000	11,700	32.50	16
Corporate Limits	. 49,500	23,700	47.88	4
TOTAL	.\$277,986	\$84,955	30.58	183
Farms	.\$ 67,330	\$24,415	36.26	54

TABLE 7B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Clay County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	67,600 33,500	\$45,595 11,040 4,660 23,700	35.79 16.33 13.91 47.88	153 21 5 4
TOTAL	\$277,986	\$84,995	30.58	183

TABLE 7C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Clay County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	42 33 30 23 15 16 5 4 1 14	22.95 18.03 16.39 12.57 8.20 8.74 2.73 2.19 .55 7.65	\$ 63,485 49,965 48,900 51,261 9,025 38,900 4,350 2,500 1,000 8,600 \$277,986	22.84 17.97 17.59 18.44 3.25 14.00 1.56 .90 .36 3.09

SUMMARY OF REAL PROPERTIES SOLD IN DODDRIDGE COUNTY IN 1950

TABLE 8A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Doddridge County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits	\$ 8,025	\$ 2,920	36.38	11
Corporate Limits	36,425	17,462	47.94	13
3. All Other Property Outside Corporate Limits	197 499	84,970	66.68	43
4. Unimproved Lots Within		,	00.00	
Corporate Limits 5. Improved Lots Within	8,650	3,940	45.54	13
Corporate Limits	74,400	35,140	47.23	24
6. Business Property Within Corporate Limits	17,325	15,720	90.74	2
TOTAL	\$272,248	\$160,152	58.82	106
Farms	\$117,090	\$ 82,560	70.50	35

TABLE 8B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Doddridge County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$2,000 to \$5,000 \$5,000 to \$10,000 \$10,000 and over	93,225 82,675	\$ 33,692 59,270 38,830 28,360	54.04 63.58 46.96 83.41	64 26 13 3
TOTAL	\$272,248	\$160,152	58.82	106

TABLE 8C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Doddridge County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	1 4 13 10 21 19 14 2 6	.94 3.77 12.26 9.43 19.81 17.94 13.21 1.89 5.66 15.09	\$ 500 6,975 33,700 30,218 50,800 45,880 2,200 15,400 48,725	.18 2.56 12.38 11.10 18.66 16.85 13.90 .81 5.66 17.90
TOTAL	106	100.00	\$272,248	100.00

SUMMARY OF REAL PROPERTIES SOLD IN FAYETTE COUNTY IN 1950

TABLE 9A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Fayette County in 1950 According to Classification of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits	\$ 152,690	\$ 18,180	11.91	161
2. Improved Lots Outside Corporate Limits	378,519	89,070	23.53	181
3. All Other Property Outside Corporate Limits .	20,200	4,030	19.95	17
4. Unimproved Lots Within Corporate Limits	137,602	18,135	13.18	125
5. Improved Lots Within Corporate Limits	1,174,896	256,980	21.87	286
6. Business Property Within Corporate Limits	119,500	24,800	20.75	7
TOTAL	\$1,983,407	\$411,195	20.73	777
Farms	\$ 9,200	\$ 1,240	13.48	9

TABLE 9B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Fayette County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$2,000 to \$5,000		\$143,955 110,570	$28.02 \\ 19.55$	507 168
\$5,000 to \$10,000 \$10,000 and over	. 596,000	99,840 56,830	$16.75 \\ 18.45$	82 20
TOTAL	.\$1,983,407	\$411,195	20.73	777

TABLE 9C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Fayette County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	188 270 154 52 34 17 14 9 10	24.19 34.75 19.82 6.69 4.38 2.19 1.80 1.16 1.29 3.73	$\begin{array}{c} \$\ 258,421 \\ 1,049,360 \\ 470,717 \\ 93,761 \\ 44,929 \\ 17,500 \\ 9,389 \\ 10,500 \\ 6,500 \\ 22,330 \end{array}$	13.03 52.91 23.73 4.73 2.27 .88 .47 .52 .33 1.13
TOTAL	777	100.00	\$1,983,407	100.00

SUMMARY OF REAL PROPERTIES SOLD IN GILMER COUNTY IN 1950

TABLE 10A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Gilmer County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits	6.150	\$ 3 50	5.69	6
2. Improved Lots Outside Corporate Limits	31,600	6,050	19.14	12
3. All Other Property Outside Corporate Limits	120,885	48,050	39.75	74
4. Unimproved Lots Within Corporate Limits	16,208	2,940	18.14	16
5. Improved Lots Within Corporate Limits 6. Business Property Within	100,200	25,610	25.56	30
Corporate Limits	51,000	14,800	29.02	4
TOTAL	326,043	\$97,800	29.99	142
Farms	105,208	\$45,970	43.69	62

TABLE 10B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Gilmer County in 1950 According to Value Groups of the Property

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$2,000 to \$5,000 \$5,000 to \$10,000 \$10,000 and over	128,613 60,100	\$33.540 35,400 13,560 15,300	39.31 27.52 22.56 29.42	91 39 8 4
TOTAL	\$326,043	\$97,800	29.99	142

TABLE 10C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Gilmer County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in	Per cent of Properties in	Value of Sales in	Per cent of Total Sales Value in
	Ratio Group	Ratio Group	Ratio Group	Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	18 30 28 21 9 10 9 5 2	12.68 21.13 19.72 14.79 6.34 7.04 6.34 3.52 1.40 7.04	\$ 33,475 75,832 102,340 59,691 12,060 9,125 17,925 2,600 3,520 9,475	10.27 23.26 31.39 18.31 3.69 2.80 5.50 .79 1.08 2.91
TOTAL	142	100.00	\$326,043	100.00

SUMMARY OF REAL PROPERTIES SOLD IN GILMER COUNTY IN 1949

TABLE 10AA. Ratios of Assessed Values to Sales Values of Rela Properties Sold in Gilmer County in 1949 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Propertie
1. Unimproved Lots Outside				
Corporate Limits	\$ 3,625	\$ 210	5.79	6
2. Improved Lots Outside Corporate Limits	15,150	3,610	23.83	4
3. All Other Property		,		_
Outside Corporate Limits 4. Unimproved Lots Within	160,501	57,700	35.95	63
Corporate Limits	10,050	1,450	14.43	9
5. Improved Lots Within Corporate Limits 6. Business Property Within	35,050	8,980	25.62	11
Corporate Limits	12,000	2,180	18.17	1
TOTAL	\$236,376	\$74,130	31.36	94
Farms	\$128,351	\$51,880	40.42	49

TABLE 10BB. Ratios of Assessed Values to Sales Values of Real Properties Sold in Gilmer County in 1949 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	92,540 69,725	\$19,260 27,150 12,250 15,470	45.74 29.34 17.57 48.34	$\begin{array}{c} 54 \\ 28 \\ 10 \\ 2 \end{array}$
TOTAL	\$236,376	\$74,130	31.36	94

TABLE 10CC. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Gilmer County in 1949

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	13 15 19 9 15 6 1 4 1	13.83 15.96 20.21 9.58 15.96 6.38 1.06 4.26 1.06	\$ 41,000 55,440 49,525 20,575 32,585 8,350 20,000 4,150 401 4,350	17.35 23.45 20.95 8.70 13.79 3.53 8.46 1.76 .17
TOTAL	94	100.00	\$236,376	100.00

SUMMARY OF REAL PROPERTIES SOLD IN GRANT COUNTY IN 1950

TABLE 11A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Grant County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits 2. Improved Lots Outside	\$ 15,898	\$ 3,435	21.61	21
Corporate Limits	22,320	6,820	30.56	16
Outside Corporate Limits	204,443	65,770	32.17	58
4. Unimproved Lots Within Corporate Limits	28,235	5,725	20.28	18
5. Improved Lots Within Corporate Limits	104,775	36,195	34.55	27
6. Business Property Within Corporate Limits	49,000	17,100	34.90	3
TOTAL	\$424,671	\$135,045	31.80	143
Farms	\$173,293	\$ 59,295	34.22	44

TABLE 11B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Grant County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	96,043 147,598	\$ 30,566 29,605 35,760 39,114	42.73 30.82 24.23 35.72	89 27 21 6
TOTAL	\$424,671	\$135,045	31.80	143

TABLE 11C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Grant County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	5 20 39 28 18 12 9 3 1	3.50 13.99 27.27 19.58 12.59 8.39 6.29 2.10 .70 5.59	\$ 22,500 77,148 152,255 66,865 58,850 33,043 2,625 7,200 85 4,100	5.29 18.17 35.85 15.75 13.86 7.78 .62 1.69 .02
TOTAL	143	100.00	\$424,671	100.00

SUMMARY OF REAL PROPERTIES SOLD IN GRANT COUNTY IN 1949

TABLE 11AA. Ratios of Assessed Values to Sales Values of Real Properties Sold in Grant County in 1949 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits	\$ 3,980	\$ 1,370	34.42	16
Corporate Limits	38,450	12,200	31.73	15
3. All Other Property Outside Corporate Limits	222.791	82,430	37.00	71
4. Unimproved Lots Within	•	,		
Corporate Limits 5. Improved Lots Within	22,082	7,330	33.19	23
Corporate Limits	73,360	23,130	31.53	17
6. Business Property Within Corporate Limits	35,300	10,100	28.61	3
TOTAL	. \$395,973	\$136,560	34.49	145
Farms	\$207,260	\$ 79,065	38.15	63

TABLE 11BB. Ratios of Assessed Values to Sales Values of Real Properties Sold in Grant County in 1949 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	104,450 $129,610$	\$ 29,565 38,680 36,485 31,830	$\begin{array}{c} 43.90 \\ 37.03 \\ 28.15 \\ 33.66 \end{array}$	$^{93}_{27}_{19}_{6}$
TOTAL	\$395,963	\$136,560	34.49	145

TABLE 11CC. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Grant County in 1949

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	3 18 39 30 19 7 5 6 3 15	2.07 12.41 26.90 20.69 13.10 4.83 3.45 4.14 2.07	\$ 2,257 49,850 135,150 135,485 36,681 8,675 7,125 6,705 8,250 5,785	.57 12.59 34.13 34.22 9.26 2.19 1.80 1.70 2.80 1.46
TOTAL	145	100.00	\$395,963	100.00

SUMMARY OF REAL PROPERTIES SOLD IN GREENBRIER COUNTY IN 1950

TABLE 12A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Greenbrier County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Unimproved Lots Outside Corporate Limits	\$ 83,000	\$ 11,585	13.94	95
Corporate Limits	142,500	33,880	23,77	71
3. All Other Property Outside Corporate Limits .	718,000	153,327	21.35	166
4. Unimproved Lots Within Corporate Limits 5. Improved Lots Within	158,850	23,995	15,10	108
Corporate Limits	710,250	160,365	22.57	158
6. Business Property Within Corporate Limits	101,500	12,025	11.84	8
TOTAL	\$1,914,100	\$395,177	20.64	605
Farms	\$ 555,500	\$128,017	23.04	106

TABLE 12B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Greenbrier County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$2,000 to \$5,000 \$5,000 to \$10,000 \$10,000 and over	419,000 390,750	\$116,807 82,345 71,505 124,520	30.17 19.65 18.29 17.36	389 121 53 43
TOTAL	\$1,914,100	\$395,177	20.64	606

TABLE 12C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Greenbrier County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	147 219 88 51 23 19 18 8 5	24.26 36.14 14.52 8.42 3.79 3.13 2.97 1.32 .83 4.62	\$ 508,500 907,250 323,500 135,350 48,500 25,500 7,000 5,000 28,500	21.34 47.40 16.90 7.07 2.53 1.33 1.31 .37 .26
TOTAL	606	100.00	\$1,914,100	100.00

SUMMARY OF REAL PROPERTIES SOLD IN HAMPSHIRE COUNTY IN 1950

TABLE 13A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Hampshire County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				25
Corporate Limits	\$ 20,837	\$ 8,010	38.44	25
Corporate Limits	45,085	20,430	45.31	19
 All Other Property Outside Corporate Limits Unimproved Lots Within 	462,146	241,490	52.25	102
Corporate Limits 5. Improved Lots Within	29,015	6,430	22.16	22
Corporate Limits	97,505	48,980	50.23	20
6. Business Property Within Corporate Limits	29,500	7,500	25.42	2
TOTAL	\$684,088	\$332,840	48.65	190
Farms	\$425,486	\$225,980	53.11	88

TABLE 13B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Hampshire County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$ 90,192 \$2,000 to \$5,000 142,176 \$5,000 to \$10,000 182,620 \$10,000 and over 269,100		\$ 48,500 66,770 85,570 132,000	53.77 46.96 46.85 49.05	110 42 26 12
TOTAL	\$684,088	\$332,840	48.65	190

TABLE 13C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Hampshire County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	9 17 15 26 60 27 12 3 4	4.74 8.95 7.89 13.68 31.58 14.21 6.32 1.57 2.11 8.95	\$ 27,900 14,225 44,175 78,965 322,596 73,835 81,030 2,425 14,500 24,437	4.08 2.08 6.46 11.54 47.16 10.80 11.84 .35 2.12
TOTAL	190	100.00	\$684,088	100.00

SUMMARY OF REAL PROPERTIES SOLD IN HAMPSHIRE COUNTY IN 1949

TABLE 13AA. Ratios of Assessed Values to Sales Values of Real Properties Sold in Hampshire County in 1949 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits	\$ 10,907	\$ 3,010	27.59	16
2. Improved Lots Outside Corporate Limits	32,985	13,910	42.17	14
3. All Other Property Outside Corporate Limits	203,466	110,735	54.42	92
4. Unimproved Lots Within Corporate Limits	16,650	4,440	26.67	18
5. Improved Lots Within Corporate Limits	116,450	49,700	42.68	25
6. Business Property Within Corporate Limits	10,000	2,900	29.00	1
TOTAL	\$390,458	\$184,695	47.30	166
Farms	\$187,250	\$102,835	54.92	79

TABLE 13BB. Ratios of Assessed Values to Sales Values of Real Properties Sold in Hampshire County in 1949 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	$\begin{array}{c} & 125,676 \\ & 170,200 \end{array}$	\$ 58,815 59,220 66,660	$\begin{array}{c} 62.18 \\ 47.12 \\ 39.16 \end{array}$	104 39 23
TOTAL	\$390,458	\$184,695	47.30	166

TABLE 13CC. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Hampshire County in 1949

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	11 8 9 29 40 23 15 8 5	6.63 4.82 5.42 17.47 24.09 13.86 9.04 4.82 3.01 10.84	\$ 16,300 17,510 34,850 96,066 119,160 54,125 22,050 14,550 5,112 10,735	4.17 4.48 8.93 24.60 30.52 13.86 5.65 3.73 1.31 2.75
TOTAL	166	100.00	\$390,458	100.00

SUMMARY OF REAL PROPERTIES SOLD IN HANCOCK COUNTY IN 1950

TABLE 14A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Hancock County in 1950 According to Classification of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits\$	35,000	\$ 5,150	14.71	35
2. Improved Lots Outside Corporate Limits	51,000	15,500	30.39	19
3. All Other Property Outside Corporate Limits	188,500	55,000	29.17	40
4. Unimproved Lots Within	100,000	55,000	29.11	40
Corporate Limits	477,500	90,900	19.03	289
5. Improved Lots Within Corporate Limits	2,393,500	659,600	27.55	280
Corporate Limits	117,500	40,150	34.17	7
TOTAL\$	3,263,000	\$866,300	26.54	670
Farms\$	80,000	\$ 32,800	41.00	16

TABLE 14B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Hancock County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	. 453,500 . 818,500	\$ 99,900 164,750 201,500 399,850	31.61 36.32 24.65 23.87	315 118 106 131
TOTAL	.\$3,263,000	\$866,300	26.54	670

TABLE 14C. Distribution of Ratios of Assessed Values of Real Properties Sold in Hancock County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	98 196 165 101 21 37 8 19	14.63 29.25 24.63 15.07 3.13 5.52 1.20 2.84 45 3.28	\$ 310,000 712,000 1,476,500 116,000 62,500 34,500 55,500 55,500	9.50 21.82 45.25 13.94 3.56 1.92 1.06 1.70 .17
TOTAL	670	100.00	\$3,263,000	100.00

SUMMARY OF REAL PROPERTIES SOLD IN HARDY COUNTY IN 1950

TABLE 15A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Hardy County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits	\$ 3,091	\$ 1,480	47.88	9
Corporate Limits	15,525	8,205	52.85	9
3. All Other Property Outside Corporate Limits	143,310	65,930	46.01	37
4. Unimproved Lots Within Corporate Limits	11,625	6,010	51.70	18
5. Improved Lots Within Corporate Limits	37,442	20,550	54.88	14
6. Business Property Within Corporate Limits	20,000	7,500	37.50	2
TOTAL	. \$230,993	\$109,675	47.48	89
Farms	\$143,010	\$ 65,780	46.00	36

TABLE 15B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Hardy County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	63,575 41,700	\$ 30,985 27,420 16,770 34,500	$\begin{array}{c} 61.95 \\ 43.13 \\ 40.22 \\ 45.57 \end{array}$	64 17 5 3
TOTAL	\$230,993	\$109,675	47.48	89

TABLE 15C. Distribution of Ratios of Assessed Value to Sales Values of Real Properties Sold in Hardy County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10				
10-20	1	1.12	\$ 500	.21
20-30	3	3.37	7,200	3.12
30-40	18	20.22	111,200	48.14
40-50	30	33.71	47,421	20.53
50-60	10	11.24	18.275	7.91
60-70	10	11.24	30,675	13.28
70-80	6	6.74	6,437	2.79
80-90	2	2.25	1,775	.77
90 and over	9	10.11	7,510	3.25
TOTAL	89	100.00	\$230,993	100.00

SUMMARY OF REAL PROPERTIES SOLD IN HARDY COUNTY IN 1949

TABLE 15AA. Ratios of Assessed Values to Sales Values of Real Properties Sold in Hardy County in 1949 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits	\$ 1,725	\$ 795	46.09	5
Corporate Limits	27,250	10,295	37.78	7
3. All Other Property Outside Corporate Limits	213,040	90,810	42.63	59
4. Unimproved Lots Within Corporate Limits 5. Improved Lots Within	6,475	3,775	58.30	14
Corporate Limits	64,906	25,340	39.04	. 20
6. Business Property Within Corporate Limits	26,500	8,100	30.57	2
TOTAL	\$339,896	\$139,115	40.93	107
Farms	\$204,140	\$ 86,790	42.51	49

TABLE 15BB. Ratios of Assessed Values to Sales Values of Real Properties Sold in Hardy County in 1949 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$ 46,131 \$2,000 to \$5,000 78,325 \$5,000 to \$10,000 104,790 \$10,000 and over		\$ 25.595 36,770 39,280 37,470	55.48 46.95 37.48 33.86	$\begin{array}{c} 66 \\ 21 \\ 14 \\ 6 \end{array}$
TOTAL	\$339,896	\$139,115	40.93	107

TABLE 15CC. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Hardy County in 1949

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	2 3 8 18 38 14 11 7 1 1 5	1.87 2.80 7.48 16.82 35.51 13.08 10.28 6.54 .94 4.68	\$ 7,200 22,100 37,150 120,750 97,646 20,475 17,150 15,450 450 1,525	2.12 6.50 10.93 35.53 28.73 6.02 5.04 4.55 .13
TOTAL	107	100.00	\$339,896	100.00

SUMMARY OF REAL PROPERTIES SOLD IN HARRISON COUNTY IN 1950

TABLE 16A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Harrison County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits	\$ 112,545	\$ 30,400	27.01	69
2. Improved Lots Outside Corporate Limits	. 571,950	214,750	37.55	182
3. All Other Property Outside Corporate Limits	652,800	309,840	47.46	126
4. Unimproved Lots Within Corporate Limits 5. Improved Lots Within	364,400	122,005	33,48	226
Corporate Limits	1,895,388	826,770	43.62	360
6. Business Property Within Corporate Limits	532,525	194,800	36.58	33
TOTAL	\$4,129,608	\$1,698,565	41.13	996
Farms	\$ 315,600	\$ 177,950	56.38	52

TABLE 16B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Harrison County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$2,000 to \$5,000 \$5,000 to \$10,000 \$10,000 and over	1,122,333 1,285,700	\$ 239,745 467,670 534,500 456,600	41.35 41.66 41.57 39.98	426 318 180 72
TOTAL	.\$4,129,608	\$1,698,565	41.13	996

TABLE 16C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Harrison County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10	42	4.22	\$ 87,175	2.11
10-20	91	9.14	229,445	5.56
20-30	154	15.46	657,650	15.93
30-40	250	25.10	1,203,813	29.15
40-50	228	22.89	1,134,800	27.48
50-60	98	9.84	387,000	9.37
60-70	$5\overline{2}$	5.22	199,100	4.82
70-80	40	4.02	126,550	3.06
80-90	12	1.20	27,350	.66
90 and over	$\frac{1}{2}$	2.91	76,725	1.86
TOTAL	996	100.00	\$4,129,608	100.00

SUMMARY OF REAL PROPERTIES SOLD IN JACKSON COUNTY IN 1950

TABLE 17A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Jefferson County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assesse Value	ed Value to	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits	1,000	\$ 15	15.00	2
Corporate Limits	2,000	43	30 21.50	1
3. All Other Property Outside Corporate Limits	428.400	103,71	10 24.20	104
4. Unimproved Lots Within	420,400	105,71	24.20	104
Corporate Limits	55,000	5,89	95 10.71	33
Corporate Limits	129,900	24,17	70 18.60	34
6. Business Property Within Corporate Limits	34,500	7,04	20.40	10
TOTAL	\$650,800	\$141,39	21.72	184
Farms	372.400	\$ 95,02	20 25.51	86

TABLE 17B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Jackson County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$105,200 \$2,000 to \$5,000 174,700 \$5,000 to \$10,000 274,900 \$10,000 and over 96,000		\$ 32,440 38,785 54,690 15,480	30.84 22.20 19.89 16.12	91 50 38 5
TOTAL	\$650,800	\$141,395	21.72	184

TABLE 17C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Jackson County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	26 50 29 22 16 13 6 12 1	14,13 27,17 15,76 11,96 8,70 7,07 3,26 6,52 .54 4,89	\$ 75,500 282,100 122,200 76,500 35,000 29,000 11,000 500 8,000	11.60 43,35 18.78 11.75 5.38 4.46 1.69 1.69
TOTAL	184	100.00	\$650,800	100.00

SUMMARY OF REAL PROPERTIES SOLD IN JEFFERSON COUNTY IN 1950

TABLE 18A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Jefferson County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits	\$ 16,000	\$ 2,225	13.91	24
2. Improved Lots Outside Corporate Limits	40,500	13,130	32.42	20
3. All Other Property Outside Corporate Limits	233,500	113,150	48.46	32
4. Unimproved Lots Within	,	,		
Corporate Limits	42,500	10,950	25.76	43
5. Improved Lots Within Corporate Limits	142,000	42,220	29.73	38
6. Business Property Within Corporate Limits	70,500	17,300	24.54	5
TOTAL	\$545,000	\$198,975	36.51	162
Farms	\$193,000	\$106,790	55.33	24

TABLE 18B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Jefferson County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	125,000 113,000	\$ 36,695 39,150 36,380 86,750	$\begin{array}{c} 41.23 \\ 31.32 \\ 32.19 \\ 39.79 \end{array}$	97 36 14 15
TOTAL	\$545,000	\$198,975	36.51	162

TABLE 18C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Jefferson County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10	20 41 34 30 10 8 2 3 5	12.35 25.31 20.99 18.52 6.17 4.94 1.23 1.85 3.08 5.56	\$ 19,500 84,500 193,000 83,000 61,000 2,000 4,000 27,500 27,500 61,000	3.58 15.50 35.41 15.23 11.20 .36 .73 1.74 5.05
TOTAL	162	100.00	\$545,000	100.00

SUMMARY OF REAL PROPERTIES SOLD IN JEFFERSON COUNTY IN 1949

TABLE 18AA. Ratios of Assessed Values to Sales Values of Real Properties Sold in Jefferson County in 1949 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits\$ 2. Improved Lots Outside	21,000	\$ 1,510	7.19	20
Corporate Limits	89,000	26,335	29.59	29
3. All Other Property Outside Corporate Limits .	366,000	139,124	38.01	30
4. Unimproved Lots Within Corporate Limits 5. Improved Lots Within	48,000	8,030	16.73	48
Corporate Limits	376,500	94,390	25.07	64
6. Business Property Within Corporate Limits	104,500	18,000	17.22	5
TOTAL\$	1,005,000	\$287,389	28.60	196
Farms\$	325,500	\$130,864	40.20	23

TABLE 18BB. Ratios of Assessed Values to Sales Values of Real Properties Sold in Jefferson County in 1949 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	$\begin{array}{ccc} . & 120,000 \\ . & 217,500 \end{array}$	$\begin{array}{c} \$ & 28,915 \\ 34,324 \\ 54,235 \\ 169,915 \end{array}$	$ \begin{array}{r} 31.77 \\ 28.60 \\ 24.94 \\ 29.47 \end{array} $	99 35 29 33
TOTAL	.\$1,005,000	\$287,389	28.60	196

TABLE 18CC. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Jefferson County in 1949

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	32 60 39 32 8 5 4 2	16.33 30.61 19.90 16.33 4.08 2.55 2.55 2.04 1.02	\$ 67,000 297,000 228,500 283,500 44,000 42,500 4,500 9,000 17,500 11,500	6.67 29.55 22.74 28.21 4.38 4.22 .45 .90 1.74
TOTAL	196	100.00	\$1,005,000	100.00

SUMMARY OF REAL PROPERTIES SOLD IN KANAWHA COUNTY IN 1950

TABLE 19A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Kanawha County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits\$ 1 2. Improved Lots Outside	,163,100	\$ 167,256	14.38	586
Corporate Limits 2	,382,821	611,700	25.67	562
3. All Other Property Outside Corporate Limits .	692,610	157,150	22.69	173
4. Unimproved Lots Within	.,777,591	·	18.59	707
Corporate Limits 1 5. Improved Lots Within	., 111,591	330,425	10.09	101
Corporate Limits 11	1,385,431	3,020,880	26.53	1,367
6. Business Property Within Corporate Limits 1	,782,000	571,450	32.06	55
TOTAL\$19	,183,553	\$4,858,861	25.32	3,450
Farms\$	182,335	\$ 52,550	28.82	52

TABLE 19B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Kanawha County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	2,827,478 6,039,185	\$ 660,881 749,000 1,377,680 2,071,300	36.53 26.49 22.81 24.35	1,372 819 779 480
TOTAL	\$19,183,553	\$4,858,861	25.32	3,450

TABLE 19C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Kanawha County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	529 1,251 888 269 153 83 54 37 27	15.33 36.26 25.74 7.80 4.43 2.41 1.57 1.07 .78 4.61	\$ 2,004,050 6,110,100 7,651,537 1,590,671 689,660 355,770 237,430 87,500 111,335 345,500	10.45 31.85 39.89 8.29 3.59 1.85 1.24 -46 58
TOTAL	3,450	100.00	\$19,183,553	100.00

SUMMARY OF REAL PROPERTIES SOLD IN LEWIS COUNTY IN 1950

TABLE 20A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Lewis County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside	e 0.000	\$ 1.550	15.66	9
Corporate Limits	\$ 9,900	\$ 1,550	10,00	ð
Corporate Limits	44,500	11,720	26.34	20
3. All Other Property Outside Corporate Limits	70,907	38,240	53,92	28
4. Unimproved Lots Within Corporate Limits	57,075	10,140	17.76	53
5. Improved Lots Within Corporate Limits	307,700	109,970	35.74	113
6. Business Property Within Corporate Limits	38,000	26,850	70.66	7
TOTAL	\$528,082	\$198,470	37.58	230
Farms	\$ 50.407	\$ 20,200	40.07	22

TABLE 20B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Lewis County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000		\$ 60,950 94,690 40,430 2,400	43.83 36.27 35.31 17.78	$^{138}_{\begin{subarray}{c}74\\17\\1\end{subarray}}$
TOTAL	\$528,082	\$198,470	37.58	230

TABLE 20C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Lewis County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	18 33 35 47 30 18 8 10 4	7.82 14.34 15.21 20.43 13.04 7.82 3.48 4.34 1.74	\$ 34,700 \$2,500 106,500 110,673 97,034 25,050 16,625 18,000 8,000 29,000	6.57 15.62 20.17 20.96 18.37 4.74 3.15 3.41 1.51
TOTAL	230	99.96	\$528,082	99.99

SUMMARY OF REAL PROPERTIES SOLD IN LINCOLN COUNTY IN 1950

TABLE 21A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Lincoln County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits	\$ 35,825	\$ 1,360	3.80	27
Corporate Limits	25,000	6,235	24.94	11
3. All Other Property Outside Corporate Limits	140.600	37,800	26.88	67
4. Unimproved Lots Within	•	, i		
Corporate Limits 5. Improved Lots Within	21,600	2,875	13.31	12
Corporate Limits	79,000	29,700	37.59	14
6 Business Property Within Corporate Limits	48,000	9,800	20.42	3
TOTAL	\$350,025	\$87,770	25.08	134
Farms	\$117,250	\$34.180	29.15	53

TABLE 21B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Lincoln County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	110,500 74,500	$$27,420 \\ 25,405 \\ 21,245 \\ 13,700$	24.48 22.99 28.52 25.85	$\begin{array}{c} 90 \\ 31 \\ 11 \\ 2 \end{array}$
TOTAL	\$350,025	\$87,770	25.08	134

TABLE 21C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Lincoln County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	33 36 23 14 13 3 4 2 2	24.63 26.86 17.16 10.45 9.70 2.24 2.99 1.49 1.49 2.99	\$ 61,600 115,575 70,750 42,500 26,700 17,000 7,900 1,500 3,500 3,000	17.60 33.02 20.21 12.14 7.63 4.86 2.26 .43 .99
TOTAL	134	100.00	\$350,025	100.00

SUMMARY OF REAL PROPERTIES SOLD IN MARSHALL COUNTY IN 1950

TABLE 22A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Marshall County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Unimproved Lots Outside Corporate Limits Improved Lots Outside	78,000	\$ 11,950	15.32	54
Corporate Limits 3. All Other Property	125,000	39,010	31.21	31
Outside Corporate Limits 4. Unimproved Lots Within Corporate Limits	270,500 88,000	114,800 35,390	42.44 40.22	94 95
5. Improved Lots Within Corporate Limits	880,500	320,570	36.41	162
6. Business Property Within Corporate Limits	97,000	43,820	45.18	3
TOTAL		\$565,540	36.75	439
Farms	200,000	\$ 99,810	49.91	60

TABLE 22B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Marshall County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	. 333,500 . 774,500	\$101,010 107,660 268,050 88,820	$\begin{array}{c} 45.50 \\ 32.28 \\ 34.61 \\ 42.49 \end{array}$	$227 \\ 91 \\ 109 \\ 12$
TOTAL	. \$1,539,000	\$565,540	36.75	439

TABLE 22C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Marshall County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10	23 70 87 113 71 25 6 12 5 27	5.24 15.95 19.82 25.74 16.17 5.69 1.37 2.73 1.14 6.15	\$ 73,000 150,000 337,500 445,000 402,000 54,500 15,000 17,500 9,500 35,000 \$1,539,000	4.74 9.75 21.93 28.91 26.12 3.54 .98 1.14 .62 2.27

SUMMARY OF REAL PROPERTIES SOLD IN MASON COUNTY IN 1950

TABLE 23A. Ratios or Assessed Values to Sales Values of Real Properties Sold in Mason County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside	95 700	e 100F	7.07	0.1
Corporate Limits\$ 2. Improved Lots Outside	25,700	\$ 1,895	7.37	21
Corporate Limits	114,075	31,925	27.98	46
3. All Other Property				440
Outside Corporate Limits 4. Unimproved Lots Within	441,372	154,885	35.09	118
Corporate Limits	77,500	12,215	15.76	62
5. Improved Lots Within	•	,		
Corporate Limits 6. Business Property Within	720,332	164,400	22.82	142
Corporate Limits	109,583	30,490	27.82	11
TOTAL\$	1,488,562	\$395,810	26.59	400
Farms\$	372,722	\$141,980	38.09	93

TABLE 23B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Mason County in 1950 According to Classifications of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$2,000 to \$5,000 \$5,000 to \$10,000 \$10,000 and over	$\begin{array}{c} 325,450 \\ 601,200 \end{array}$	\$100,235 87,520 125,775 82,280	$\begin{array}{c} 40.71 \\ 26.89 \\ 20.92 \\ 26.06 \end{array}$	$210 \\ 91 \\ 82 \\ 17$
TOTAL	. \$1,488,562	\$395,810	26.59	400

TABLE 23C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Mason County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	57 122 74 49 24 20 15 9 5	14.25 30.50 18.50 12.25 6.00 5.00 3.75 2.25 1.25 6.25	\$ 127,500 608,716 334,100 224,200 69,807 37,117 27,575 15,500 13,900 30,147	8.56 40.89 22.45 15.07 4.68 2.50 1.85 1.04 .93 2.03
TOTAL	400	100.00	\$1,488,562	100.00

SUMMARY OF REAL PROPERTIES SOLD IN MERCER COUNTY IN 1950

TABLE 24A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Mercer County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits	119,234	\$ 19,000	15.94	66
2. Improved Lots Outside Corporate Limits	611,344	157,890	25.83	149
3. All Other Property Outside Corporate Limits	388,175	99,190	25.55	0.4
4. Unimproved Lots Within	500,110	33,130	49.99	94
Corporate Limits 5. Improved Lots Within	242,325	47,970	19.80	90
Corporate Limits	1,831,488	572,235	31.24	257
6. Business Property Within Corporate Limits	245,000	106,280	43.37	11
TOTAL	\$3,437,566	\$1,002,565	29.16	667
Farms	175,075	\$ 52,550	30.02	45

TABLE 24B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Mercer County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$2,000 to \$5,000 \$5,000 to \$10,000 \$10,000 and over	. 874,824 . 1,001,400	$\begin{array}{c} 130,890 \\ 279,450 \\ 263,105 \\ 329,120 \end{array}$	46.28 31.94 26.27 25.74	$208 \\ 243 \\ 135 \\ 81$
TOTAL	. \$3,437,566	\$1,002,565	29.16	667

TABLE 24C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Mercer County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	36 183 233 84 34 25 12 11 6	5.40 27.44 34.93 12.59 5.10 3.75 1.80 1.65 .89 6.45	\$ 180,500 1,008,902 1,376,156 462,600 112,065 93,650 93,158 30,000 12,500 128,035	5.25 29.36 40.03 13.47 3.26 2.72 .96 .87 .36 3.72
TOTAL	667	100.00	\$3,437,566	100.00

SUMMARY OF REAL PROPERTIES SOLD IN MINERAL COUNTY IN 1950

TABLE 25A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Mineral County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside	e 70.500	\$ 16,720	23.72	82
Corporate Limits	\$ 70,500	\$ 16,720	43.14	62
Corporate Limits	154,000	72,000	46.75	49
3. All Other Property	306,500	130,680	42.64	113
Outside Corporate Limits 4. Unimproved Lots Within	300,300	150,000	12.01	110
Corporate Limits	54,000	14,450	26.76	49
5. Improved Lots Within Corporate Limits	365,000	175,820	48.17	86
6. Business Property Within Corporate Limits	91,000	35,500	39.01	2
TOTAL	\$1,041,000	\$445,170	42,76	381
Farms		\$101,550	44.54	66

TABLE 25B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Mineral County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	. 354,500 . 328,500	\$ 90,270 160,690 131,050 63,160	44.58 45,33 39.89 40.62	$231 \\ 95 \\ 48 \\ 7$
TOTAL	. \$1,041,000	\$445,170	42.76	381

TABLE 25C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Mineral County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10	32 49 59 66 53 54 23 14 5	8.40 12.86 15.49 17.32 13.91 14.17 6.04 3.67 1.31 6.82	\$ 80,000 54,500 118,500 245,000 211,500 208,500 66,500 23,000 12,500 21,000	7.68 5.24 11.38 23.54 20.32 20.03 6.38 2.20 1.20 2.02
TOTAL	381	99.99	\$1,041,000	99.99

SUMMARY OF REAL PROPERTIES SOLD IN MONONGALIA COUNTY IN 1950

TABLE 26A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Monongalia County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits	48,600	\$ 8,150	16.80	38
2. Improved Lots Outside Corporate Limits	230,933	64,075	27.75	70
3. All Other Property	,	3 2,0 1 3	21.10	10
Outside Corporate Limits	505,775	144,770	28.62	99
4. Unimproved Lots Within Corporate Limits 5. Improved Lots Within	407,375	104,374	25.62	251
Corporate Limits	2,450,436	878,350	35.79	324
6. Business Property Within Corporate Limits	493,100	157,000	31,84	10
TOTAL	4,136,219	\$1,356,719	32.80	792
Farms	3 446,000	\$ 137,820	30.90	56

TABLE 26B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Monongalia County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$2,000 to \$5,000 \$5,000 to \$10,000 \$10,000 and over	. 610,464 . 1,368,565	$\begin{array}{c} 130,774 \\ 228,495 \\ 448,895 \\ 548,555 \end{array}$	$31.22 \\ 37.42 \\ 32.80 \\ 31.55$	348 172 185 87
TOTAL	.\$4,136,219	\$1,356,719	32.80	792

TABLE 26C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Monongalia County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	31 124 186 214 92 69 31 24 6	3.91 15.66 23.49 27.02 11.62 8.71 3.91 3.03 .76 1.89	\$ 199,000 434,575 1,009,982 1,484,305 506,094 274,578 136,010 49,175 8,500 34,000	4.81 10.51 24.42 35.89 12.23 6.63 3.29 1.19 .21
TOTAL	792	100.00	\$4,136,219	100.00

SUMMARY OF REAL PROPERTIES SOLD IN MONROE COUNTY IN 1950

TABLE 27A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Monroe County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits	\$ 18,775	\$ 3,150	16.78	25
2. Improved Lots Outside Corporate Limits		9,450	32.28	18
3. All Other Property Outside Corporate Limits	284,825	112,790	39.60	66
4. Unimproved Lots Within Corporate Limits	7,000	1,100	15.71	6
5. Improved Lots Within Corporate Limits	31,500	7,900	25.08	11
6. Business Property Within Corporate Limits	25,500	19,300	75.69	2
TOTAL	\$396,875	\$153,690	38.73	128
Farms	\$258,700	\$106,900	41.32	48

TABLE 27B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Monroe County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$ 72,375 \$2,000 to \$5,000 82,000 \$5,000 to \$10,000		\$ 30,940 25,450 24,900 72,400	42.75 31.04 26.77 48.43	84 24 12 8
TOTAL	\$396,875	\$153,690	38.73	128

TABLE 27C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Monroe County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10	15	11.72	\$ 22,500	5.67
10-20	33	25.78	78,000	19.65
20-30	9	7.03	42,775	10.78
30-40	21	16.41	101,300	25.52
40-50	12	9.38	64,400	16.23
50-60	10	7.81	17,500	4.41
60-70	8	6.25	12,025	3.03
70-80	3	2.34	25,900	6.53
80-90	3 5	3.90	14,500	3.65
90 and over	12	9.38	17,975	4.53
TOTAL	128	100.00	\$396,875	100.00

SUMMARY OF REAL PROPERTIES SOLD IN MORGAN COUNTY IN 1950

TABLE 28A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Morgan County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Croporate Limits	\$ 4,975	\$ 885	17.79	7
Corporate Limits	32,267	11,700	36.26	17
Outside Corporate Limits 4. Unimproved Lots Within	159,122	75,905	47.70	46
Corporate Limits 5. Improved Lots Within	59,750	24,880	41.64	31
Corporate Limits 6. Business Property Within	99,413	37,200	37.42	22
Corporate Limits	56,470	18,200	32.23	3
TOTAL	\$411,997	\$168,770	40.96	126
Farms	\$140,722	\$ 70,200	49.89	34

TABLE 28B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Morgan County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$2,000 to \$5,000 \$5,000 to \$10,000 \$10,000 and over	111,984 95,808	\$ 34,730 38,945 36,775 58,320	47.75 34.78 38.38 44.36	75 32 14 5
TOTAL	\$411,997	\$168,770	40.96	126

TABLE 28C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Morgan County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10	2 18 18 32 21 13 4 5 5	1.59 14.29 14.29 25.40 16.67 10.32 3.17 3.96 3.96 6.35	\$ 4,500 42,663 76,675 125,917 59,270 42,592 42,795 9,500 4,000 4,085	1.09 10.36 18.61 30.56 14.39 10.34 10.39 2.30 .97
TOTAL	126	100.00	\$411,997	100.00

SUMMARY OF REAL PROPERTIES SOLD IN McDOWELL COUNTY IN 1950

TABLE 29A. Ratios of Assessed Values to Sales Values of Real Properties Sold in McDowell County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Unimproved Lots Outside Corporate Limits Improved Lots Outside	106,178	\$ 29,900	28.16	118
Corporate Limits 3. All Other Property	121,422	32,010	26.36	52
Outside Corporate Limits . 4. Unimproved Lots Within	115,880	61,720	53.26	63
Corporate Limits 5. Improved Lots Within	131,540	36,050	27.40	113
Corporate Limits 6. Business Property Within	882,480	236,690	26.82	172
Corporate Limits	311,000	182,870	58.80	6
TOTAL\$	1,668,500	\$578,870	34.69	524
Farms\$	79,500	\$ 45,360	57.06	30

TABLE 29B. Ratios of Assessed Values to Sales Values of Real Properties Sold in McDowell County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$2,000 to \$5,000 \$5,000 to \$10,000 \$10,000 and over	. 334,680 . 275,395	\$101,450 87,550 79,920 309,950	33.02 26.15 29.02 41.26	359 97 38 30
TOTAL	.\$1,668,500	\$578,870	34.69	524

TABLE 29C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in McDowell County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10	15 97 205 84 32 19 14 9 4	2.86 18.51 39.12 16.03 6.11 3.63 2.67 1.72 .76 8.59	\$ 35,050 355,300 662,717 271,810 29,705 28,875 194,471 16,800 48,425 35,347	2.10 21,29 39,12 16.29 1.78 1.78 1.66 1.01 2.90 2.12
TOTAL	524	100.00	\$1,668,500	100.00

SUMMARY OF REAL PROPERTIES SOLD IN NICHOLAS COUNTY IN 1950

TABLE 30A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Nicholas County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits	\$ 92,264	\$ 13,995	15.17	118
2. Improved Lots Outside Corporate Limits	121,633	38,410	31,58	57
3. All Other Property Outside Corporate Limits		113,855	35.61	145
4. Unimproved Lots Within	319,190	115,895	99.01	140
Corporate Limits 5. Improved Lots Within	72,471	17,075	23.56	60
Corporate Limits	166,450	52,765	31.70	46
6. Business Property Within Corporate Limits	26,000	7,000	26.92	2
TOTAL	\$798,574	\$243,100	30.44	428
Farms	\$211,365	\$ 86,610	40.98	76

TABLE 30B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Nicholas County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	$\begin{array}{c} \dots & 236,329 \\ \dots & 172,700 \end{array}$	\$ 99,135 63,310 38,955 41,700	37.76 26.79 22.56 32.83	$325 \\ 71 \\ 24 \\ 8$
TOTAL	\$798,574	\$243,100	30.44	428

TABLE 30C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Nicholas County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	53 75 87 85 45 16 24 5 33	12.38 17.52 20.33 19.86 10.51 3.74 5.61 1.17 1.17	\$ 99,400 162,590 210,520 188,815 42,447 47,751 24,549 2,500 4,555 15,447	12.45 20.36 26.36 23.64 5.32 5.99 3.07 .31 .57
TOTAL	428	100.00	\$798,574	100.00

SUMMARY OF REAL PROPERTIES SOLD IN OHIO COUNTY IN 1950

TABLE 31A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Ohio County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits	\$ 266,500	\$ 89,750	39.62	166
Corporate Limits 3. All Other Property	582,500	249,125	42.76	101
Outside Corporate Limits 4. Unimproved Lots Within	592,000	284,275	48.01	76
Corporate Limits 5. Improved Lots Within	526,000	221,175	42.04	219
Corporate Limits 6. Business Property Within	3,787,500	1,665,625	43.71	421
Corporate Limits	551,000	227,750	41.33	12
TOTAL		\$2,727,700	43.53	995
Farms	\$ 173,000	\$ 92,075	53.22	24

TABLE 31B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Ohio County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	. 782,000 . 1,816,000	\$ 229,275 343,250 767,975 1,387,200	55.51 43.89 42.28 42.62	358 217 237 183
TOTAL	.\$6,265,500	\$2,727,700	43.53	995

TABLE 31C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Ohio County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	13 42 73 336 369 51 18 29 5	1.30 4.22 7.34 33.77 37.09 5.13 1.81 2.91 .50 5.93	\$ 64,000 118,000 339,900 1,377,500 3,716,500 352,500 67,500 136,500 5,500 88,500	1.02 1.88 5.41 21.99 59.32 5.63 1.08 2.18 .08
TOTAL	995	100.00	\$6,265,500	100.00

SUMMARY OF REAL PROPERTIES SOLD IN PENDLETON COUNTY IN 1950

TABLE 32A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Pendleton County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits	\$ 3,788	\$ 405	10.69	11
Corporate Limits	15,350	4,565	29.74	12
3. All Other Property Outside Corporate Limits4. Unimproved Lots Within	185,482	65,600	35.37	74
Corporate Limits 5. Improved Lots Within	6,510	3,040	46.69	6
Corporate Limits	16,300	9,500	58.28	6
Corporate Limits	16,000	3,000	18.75	1
TOTAL	\$243,430	\$86,110	35.37	110
Farms	\$148,237	\$59,545	40.17	52

TABLE 32B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Pendleton County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$2,000 to \$5,000 \$5,000 to \$10,000 \$10,000 and over	80,125 61,088	\$26,020 36,660 15,555 7,875	40.84 45.75 25.46 20.45	76 22 9 3
TOTAL	\$243,430	\$86,110	35.37	110

TABLE 32C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Pendleton County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10	18	16.36	\$ 29,100	11.95
10-20	19	17.27	59,774	24,55
20-30	21	19.09	62.913	25.84
30-40	9	8.18	23,050	9.48
40-50	9	8.18	26,550	10.91
50-60	11	10.00	13,570	5.57
60-70	5	4.55	8,300	3.41
70-80	1	.91	5,000	2.05
80-90	2	1.82	550	.23
90 and over	$1\overline{5}$	13.64	14,623	6.01
TOTAL	110	100.00	\$243,430	100.00

SUMMARY OF REAL PROPERTIES SOLD IN PENDLETON COUNTY IN 1949

TABLE 32AA. Ratios of Assessed Values to Sales Values of Real Properties Sold in Pendleton County in 1949 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits	\$ 720	\$ 11 5	15.97	5
2. Improved Lots Outside Corporate Limits	6,800	680	10.00	3
 All Other Property Outside Corporate Limits Unimproved Lots Within 	121,430	43,100	35.49	47
Corporate Limits	1,510	510	33.77	2
Corporate Limits 6. Business Property Within	4,900	3,750	76.53	4
Corporate Limits	18,500	3,100	16.76	2
TOTAL	\$153,860	\$51,255	33.31	63
Farms	\$115,380	\$41,555	36.02	38

TABLE 32BB. Ratios of Assessed Values to Sales Values of Real Properties Sold in Pendleton County in 1949 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$30,060 \$2,000 to \$5,000 55,300 \$5,000 to \$10,000 20,500 \$10,000 and over 48,000		\$14,590 15,335 9,330 12,000	48.54 27.73 45.51 25.00	42 15 3 3
TOTAL	\$153,860	\$51,255	33.31	63

TABLE 32CC. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Pendleton County in 1949.

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10	6 14 11 9 2 5 5 2 4 1	9.52 22.22 17.46 14.29 3.17 7.94 3.17 6.35 1.59 14.29	\$ 14,500 27,700 68,100 16,500 4,560 5,300 5,000 2,400 115 9,685	9.42 18.00 44.26 10.72 2.96 3.45 3.25 1.56 .07 6.30
TOTAL	63	100.00	\$153,860	99.99

SUMMARY OF REAL PROPERTIES SOLD IN PLEASANTS COUNTY IN 1950

TABLE 33A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Pleasants County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
 Unimproved Lots Outside Corporate Limits Improved Lots Outside 		\$ 5,030	19.35	29
Corporate Limits 3. All Other Property	27,000	6,825	25.28	10
Outside Corporate Limits 4. Unimproved Lots Within		44,290	54.68	41
Corporate Limits 5. Improved Lots Within	23,700	3,865	16.31	15
Corporate Limits 6. Business Property Withi		44,585	37.31	24
Corporate Limits	·	4,830	16.66	3
TOTAL		\$109,425	35.74	122
Farms	\$ 68,000	\$ 39,140	57.56	33

TABLE 33B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Pleasants County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$2,000 to \$5,000 \$5,000 to \$10,000 \$10,000 and over	94,000 106,000	\$ 32,570 39,730 29,295 7,830	44.19 42.27 27.64 24.09	79 25 15 3
TOTAL	\$306,200	\$109,425	35.74	122

TABLE 33C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Pleasants County in 1950

	1		1	Per cent of
Ratio of Assessed	Number of	Per cent of	Value of	Total Sales
Value to Sales Value	Properties in	Properties in	Sales in	Value in
	Ratio Group	Ratio Group	Ratio Group	Ratio Group
Under 10	22	18.03	\$ 36,000	11.76
10-20	20	16.39	42,500	13.88
20-30	22	18.03	91,000	29.72
30-40	14	11.48	34,700	11.33
40-50	9	7.38	41,000	13.39
50-60	7	5.73	25,500	8,33
60-70	5	4.10	8,000	2.61
70-80	6	4.92	12,500	4.08
80-90	5	4.10	3,500	1.14
90 and over	12	9.84	11,500	3.76
TOTAL	122	100.00	\$306,200	100.00

SUMMARY OF REAL PROPERTIES SOLD IN POCAHONTAS COUNTY IN 1950

TABLE 34A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Pocahontas County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits\$	13,824	\$ 1,750	12.66	25
2. Improved Lots Outside Corporate Limits	25,768	9,700	37.64	12
3. All Other Property	,	,		
Outside Corporate Limits 4. Unimproved Lots Within	109,215	54,560	49.96	48
Corporate Limits	15,855	4,440	28.00	19
5. Improved Lots Within Corporate Limits	35,570	14,870	41.80	17
6. Business Property Within	,	<i>'</i>	11.00	
Corporate Limits	15,000	5,100	34.00	1
TOTAL\$	215,232	\$90,420	42.01	124
Farms\$	94,215	\$50,570	53.68	40

TABLE 34B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Pocahontas County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	85,600 37,015	\$41,780 28,710 14,830 5,100	53.83 33.54 40.06 34.00	94 24 5 1
TOTAL	\$215,232	\$90,420	42.01	124

TABLE 34C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Pocahontas County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10	17 21 21 13 16 6 4 3 3 20	13.71 16.94 16.94 10.48 12.90 4.84 3.23 2.42 2.42 16.12	\$ 14,550 34,254 51,520 38,975 33,070 6,575 5,625 2,505 5,700 22,458	6.76 15.91 23.94 18.12 15.36 3.05 2.61 1.16 2.65 10.44
TOTAL	124	100.00	\$215,232	100.00

SUMMARY OF REAL PROPERTIES SOLD IN POCAHONTAS COUNTY IN 1949

TABLE 34AA. Ratios of Assessed Values to Sales Values of Real Properties Sold in Pocahontas County in 1949 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Unimproved Lots Outside Corporate Limits	\$ 20.201	\$ 2,180	10.79	3.4
2. Improved Lots Outside Corporate Limits		16,920	37.02	25
3. All Other Property Outside Corporate Limits .	. 307,292	123,230	40.10	83
4. Unimproved Lots Within Corporate Limits 5. Improved Lots Within	. 14,245	5,030	35.31	19
Corporate Limits 6. Business Property Within	. 83,850	35,680	42.55	25
Corporate Limits	. 22,000	5,400	24.55	2
TOTAL	.\$493,288	\$188,440	38,20	188
Farms	.\$283,792	\$118,790	41.86	68

TABLE 34BB. Ratios of Assessed Values to Sales Values of Real Properties Sold in Pocahontas County in 1949 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$2,000 to \$5,000 \$5,000 to \$10,000 \$10,000 and over	108,145 124,346	\$ 55,880 43,490 45,150 43,920	$\begin{array}{c} 45.90 \\ 40.21 \\ 36.31 \\ 31.59 \end{array}$	$^{131}_{\substack{32\\17\\8}}$
TOTAL	\$493,288	\$188,440	38.20	188

TABLE 34CC. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Pocahontas County in 1949

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10	27 26 39 25 18 9 11 3 6	14.36 13.83 20.74 13.30 9.57 4.79 5.85 1.60 3.19 12.77	\$ 24,315 81,706 152,588 77,350 68,670 21,200 20,150 8,400 8,905 30,004	4.93 16.56 30.94 15.68 13.92 4.30 4.08 1.70 1.81 6.08
TOTAL	188	100.00	\$493,288	100.00

SUMMARY OF REAL PROPERTIES SOLD IN PRESTON COUNTY IN 1950

TABLE 35A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Preston County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits\$ 2. Improved Lots Outside	30,750	\$ 11,250	36.59	54
Corporate Limits	181,375	115,800	63.85	73
3. All Other Property Outside Corporate Limits 4. Unimproved Lots Within	370,600	229,550	61.94	174
Corporate Limits 5. Improved Lots Within	64,688	27,800	42.98	50
Corporate Limits	464,223	277,650	59.81	99
6. Business Property Within Corporate Limits	86,500	41,800	48.32	7
Total\$	1,198,136	\$703,850	58.75	457
Farms\$	268,933	\$172,350	64.09	112

TABLE 35B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Preston County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	443,547 349,300	\$150,250 273,600 201,700 78,300	$\begin{array}{c} 62.01 \\ 61.68 \\ 57.74 \\ 48.04 \end{array}$	274 123 49 11
TOTAL	\$1,198,136	\$703,850	58.75	457

TABLE 35C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Preston County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	8 28 21 45 40 74 105 65 17	1.75 6.13 4.59 9.85 8.75 16.19 22.98 14.22 3.72 11.82	\$ 14,500 38,500 45,600 91,191 165,250 248,022 386,844 119,055 31,721 57,453	1.21 3.21 3.81 7.61 13.79 20.70 32.29 9.94 2.65 4.79
TOTAL	457	100.00	\$1,198,136	100.00

SUMMARY OF REAL PROPERTIES SOLD IN PUTNAM COUNTY IN 1950

TABLE 36A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Putnam County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits	.\$ 17,335	\$ 3,480	20.07	22
Corporate Limits	43,700	9,760	22.33	22
3. All Other Property Outside Corporate Limits	. 360,237	107,470	29.83	105
4. Unimproved Lots Within Corporate Limits	32,740	9,495	29.00	48
Corporate Limits	152,675	55,120	36.10	64
6. Business Property Within Corporate Limits	21,000	8,430	40.14	4
TOTAL	.\$627,687	\$193,755	30.86	265
Farms	.\$242,237	\$ 76,780	31.69	52

TABLE 36B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Putnam County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	183,600 163,000	\$ 69,280 49,540 41,360 33,575	$\begin{array}{c} 41.71 \\ 26.98 \\ 25.37 \\ 29.19 \end{array}$	$185 \\ 54 \\ 23 \\ 3$
TOTAL	\$627,687	\$193,755	30.86	26 5

TABLE 36C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Putnam County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	5 35 45 113 16 19 5 4 2 21	1.89 13.21 16.98 42.64 6.04 7.17 1.89 1.51 .75	\$ 8,000 23,950 216,700 256,260 21,725 16,775 2,625 1,640 2,500 17,512	1.27 13.37 34.52 40.83 3.46 2.67 .42 .26 .40 2.80
TOTAL	265	100.00	\$627,687	100.00

SUMMARY OF REAL PROPERTIES SOLD IN RALEIGH COUNTY IN 1950

TABLE 37A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Raleigh County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits\$	250,870	\$ 44,905	17.90	257
2. Improved Lots Outside Corporate Limits	638,440	193,050	30.24	272
3. All Other Property	050,110	100,000	00,24	2.2
Outside Corporate Limits	243,522	54,955	22.57	82
4. Unimproved Lots Within Corporate Limits 5. Improved Lots Within	353,165	66,535	18.84	223
Corpporate Limits	2,242,426	607,980	27.11	515
6. Business Property Within Corporate Limits	589,500	135,000	22,90	14
TOTAL\$	4,317,923	\$1,102,425	25.53	1,363
Farms\$	146,522	\$ 31,205	21.30	37

TABLE 37B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Raleigh County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	. 969,719 . 1,030,260	$\begin{array}{c} \$ & 345,860 \\ 256,370 \\ 230,825 \\ 269,370 \end{array}$	35.95 26.44 22.40 19.87	$\begin{array}{c} 877 \\ 279 \\ 141 \\ 66 \end{array}$
TOTAL	.\$4,317,923	\$1,102,425	25.53	1,363

TABLE 37C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Raleigh County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	67 508 443 158 40 40 20 14 5	4.92 37.27 32.50 11.59 2.93 2.93 1.47 1.03 .37 4.99	\$ 136,395 1,935,425 1,471,960 503,266 70,177 48,550 29,325 23,825 7,000 92,000	3.16 44.82 34.09 11.66 1.63 1.12 .68 .55 .16 2.13
TOTAL	1,363	100.00	\$4,317,923	100.00

SUMMARY OF REAL PROPERTIES SOLD IN RANDOLPH COUNTY IN 1950

TABLE 38A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Randolph County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits\$ 2. Improved Lots Outside	19,240	\$ 3,752	19.50	28
Corporate Limits	101,907	27,595	27.08	47
3. All Other Property Outside Corporate Limits	260,320	78,148	30.02	92
4. Unimproved Lots Within Corporate Limits 5. Improved Lots Within	75,735	20,790	27.45	55
Corporate Limits	589,240	186,725	31.68	104
6. Business Property Within Corporate Limits	354,972	102,975	29.01	10
TOTAL\$	1,401,414	\$420,133	29.92	336
Farms\$	154,179	\$ 53,578	34.75	63

TABLE 38B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Randolph County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	. 292,694 . 297,160	\$ 67,505 92,273 79,705 180,650	39.61 31.52 26.82 28.17	181 87 43 25
TOTAL	.\$1,401,414	\$420,133	29.92	336

TABLE 38C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Randolph County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-28 30-40 40-50 50-60 60-70 70-80 80-90	25 73 86 57 35 21 7 9	7.44 21.72 25.60 16.96 10.42 6.25 2.08 2.68 1.79	\$ 35,610 310,512 629,674 220,509 67,431 65,900 7,000 35,550 11,800	2.54 22.16 44.93 15.73 4.82 4.70 .50 2.54
80-90 90 and over	17 336	5.06 100.00	17,428 \$1,401,414	1.24

SUMMARY OF REAL PROPERTIES SOLD IN RITCHIE COUNTY IN 1950

TABLE 39A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Ritchie County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits	.\$ 300	\$ 140	46.66	2
2. Improved Lots Outside Corporate Limits	. 76,495	36,090	47.17	30
3. All Other Property Outside Corporate Limits	. 125,545	60,790	48,42	53
4. Unimproved Lots Within Corporate Limits		3,230	37.88	9
5. Improved Lots Within Corporate Limits		57,000	43.25	39
6. Business Property Within Corporate Limits		19,750	48.76	11
TOTAL	. \$383,151	\$177,000	46.19	144
Farms	. \$107,040	\$ 58,470	54.62	41

TABLE 39B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Ritchie County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	216,091 70,345	\$ 47,680 93,580 31,840 3,900	55.62 43.30 45.26 35.45	69 63 11
TOTAL	\$383,151	\$177,000	46.19	144

TABLE 39C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Ritchie County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10	6 8 14 25 24	4.17 5.56 9.72 17.36 16.67 8.33	\$ 15,650 25,425 40,750 79,825 72,445 36,941	4.10 6.65 10.66 20.63 18.95 9.67
70-80 80-90 90 and over	16 14 9 16	11.11 9.72 6.25 11.11	37,125 26,700 18,500 29,790 \$383,151	9.71 6.99 4.84 7.80

SUMMARY OF REAL PROPERTIES SOLD IN ROANE COUNTY IN 1950

TABLE 40A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Roane County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits	\$ 18 250	\$ 2,880	15.78	24
2. Improved Lots Outside Corporate Limits	39,580	8,420	21.27	14
3. All Other Property Outside Corporate Limits	· ·	87,490	35.57	123
4. Unimproved Lots Within Corporate Limits	26,910	7,260	26.98	31
5. Improved Lots Within Corporate Limits	170,250	54,450	31.98	44
6. Business Property Within Corporate Limits	36,550	23,300	66.48	3
TOTAL	\$537,540	\$184,800	34.38	239
Farms	\$218,475	\$ 81,230	37.18	100

TABLE 40B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Roane County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$2,000 to \$5,000 \$5,000 to \$10,000 \$10,000 and over	195,310 $183,260$	\$ 56,500 61,170 45,840 21,298	$\begin{array}{c} 49.25 \\ 31.32 \\ 25.01 \\ 48.11 \end{array}$	$^{150}_{\begin{array}{c}59\\27\\3\end{array}}$
TOTAL	\$537,540	\$184,800	34.38	239

TABLE 40C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Roane County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10	27 51 46 39 18 24 9 4 2	11.29 21.34 19.25 16.32 7.53 10.04 3.77 1.67 84 7.95	\$ 51,750 148,220 139,820 93,025 36,125 25,500 5,025 5,375 3,000 29,700	9.63 27.57 26.01 17.31 7.72 4.74 .93 1.00 .56 5.53
TOTAL	239	100.00	\$537,540	100.00

SUMMARY OF REAL PROPERTIES SOLD IN TAYLOR COUNTY IN 1950

TABLE 41A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Taylor County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits	\$ 15,125	\$ 4,190	27.07	26
Corporate Limits	46,975	18,910	40.25	30
3. All Other Property Outside Corporate Limits	133,900	56,570	42.25	47
4. Unimproved Lots Within Corporate Limits		9.830	40.29	30
5. Improved Lots Within Corporate Limits	303,544	130,450	42.98	75
6. Business Property Within Corporate Limits	78,380	36,300	46.31	4
TOTAL	\$602,319	\$256,250	42.54	212
Farms	\$109,700	\$ 46,320	42.22	29

TABLE 41B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Taylor County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	180,347 $163,900$	\$ 64,250 71,840 68,890 51,270	56.02 39.83 42.03 35.75	$129 \\ 51 \\ 25 \\ 7$
TOTAL	\$602,319	\$256,250	42.54	212

TABLE 41C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Taylor County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	7 24 36 36 27 23 21 17 24 4	3.30 11.32 16.98 17.45 10.85 9.91 8.02 11.32 1.89 8.96	\$ 12,700 67,800 117,750 166,070 74,900 90,397 26,220 55,800 7,600 23,082	2.11 11.26 19.55 27.57 12.44 8.37 4.35 9.26 1.26 3.83
TOTAL	212	100.00	\$602,319	100.00

SUMMARY OF REAL PROPERTIES SOLD IN TUCKER COUNTY IN 1950

TABLE 42A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Tucker County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits	\$ 2,060	\$ 1,150	55.83	8
2. Improved Lots Outside Corporate Limits	13,500	9,050	67.04	10
3. All Other Property	•	,		
Outside Corporate Limits	53,030	38,460	72.52	33
4. Unimproved Lots Within Corporate Limits	6,320	2,210	34.97	11
Improved Lots Within Corporate Limits		34,180	69.33	25
Business Property Within Corporate Limits	7,000	5,200	74.28	1
TOTAL	\$131,210	\$90,250	68.78	88
Farms	\$ 43,530	\$32,100	73.74	25

TABLE 42B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Tucker County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	53,580 12,500	\$43,950 38,500 7,800	78.30 71.86 62.40	$\begin{smallmatrix}70\\16\\2\end{smallmatrix}$
TOTAL	\$131,210	\$90,250	68.78	88

TABLE 42C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Tucker County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10	1 4 2 4 12 7 11 16 3 28	1.14 4.55 2.27 4.55 13.64 7.95 12.50 18.18 3.41 31.81	\$ 2,000 4,000 3,500 4,025 26,235 13,800 17,600 30,200 7,070 22,780	1.52 3.05 2.67 3.07 19.99 10.52 13.41 23.02 5.39 17.36
TOTAL	88	100.00	\$131,210	100.00

SUMMARY OF REAL PROPERTIES SOLD IN TUCKER COUNTY IN 1949

TABLE 42AA. Ratios of Assessed Values to Sales Values of Real Properties Sold in Tucker County in 1949 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside	e 4975	\$ 2.590	CA 50	10
Corporate Limits 2. Improved Lots Outside	\$ 4,275	\$ 2,590	60.58	13
Corporate Limits	26,120	17,800	68.15	22
3. All Other Property Outside Corporate Limits 4. Unimproved Lots Within	63,491	55,060	86.72	46
Corporate Limits 5. Improved Lots Within	10,730	5,600	52,19	18
Corporate Limits	79,630	51,430	64.59	35
6. Business Property Within Corporate Limits	47,500	25,540	53.77	4
Total	\$231,746	\$158,020	68.18	138
Farms	\$ 59,616	\$ 52,460	87.99	39

TABLE 42BB. Ratios of Assessed Values to Sales Values of Real Properties Sold in Tucker County in 1949 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Asse ssed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	77,050 11,500	\$ 79,490 45,030 8,500 25,000	83.50 58.44 73.91 52.08	$111 \\ 22 \\ 2 \\ 3$
TOTAL	\$231,746	\$158,020	68.18	138

TABLE 42CC. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Tucker County in 1949

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	1 6 1 15 15 14 11 17 7	.72 4.35 .72 10.87 10.87 10.14 7.97 12.32 5.07 36.97	\$ 500 6,500 1,000 33,050 43,200 45,700 29,875 21,685 8,466 41,770	.22 2.80 .43 14.26 18.64 19.72 12.90 9.36 3.65 18.02
TOTAL	138	100.00	\$231,746	100.00

SUMMARY OF REAL PROPERTIES SOLD IN TYLER COUNTY IN 1950

TABLE 43A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Tyler County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits	\$ 14,000	\$ 5,450	38.93	13
2. Improved Lots Outside Corporate Limits	44,000	20,270	46.07	25
3. All Other Property Outside Corporate Limits 4. Unimproved Lots Within	80,000	41,390	51.74	42
Corporate Limits 5. Improved Lots Within	17,000	6,150	36.18	18
Corporate Limits 6. Business Property Within	116,500	45,070	38.69	35
Corporate Limits	17,500	8,900	50.86	2
TOTAL	\$289,000	\$127,230	44.02	135
Farms	\$ 70,000	\$ 38,620	55.17	35

TABLE 43B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Tyler County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Asse ssed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	133,500 62,000	\$ 47,730 53,100 26,400	51.05 39.78 42.58	$\frac{90}{36}$
TOTAL	\$289,000	\$127,230	44.02	135

TABLE 43C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Tyler County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	2 8 17 34 23 23 11 5 3	1.48 5.92 12.59 25.19 17.04 17.04 8.15 3.70 2.22 6.67	\$ 7,000 19,500 36,500 86,500 53,500 39,500 25,000 8,000 5,500 8,000	2.42 6.75 12.63 29.93 18.51 13.67 8.65 2.77 1.90 2.77
TOTAL	135	100.00	\$289,000	100.00

SUMMARY OF REAL PROPERTIES SOLD IN TYLER COUNTY IN 1949

TABLE 43AA. Ratios of Assessed Values to Sales Values of Real Properties Sold in Tyler County in 1949 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits	.\$ 23,500	\$ 9,870	42.00	20
Corporate Limits	59,500	19,410	32.62	24
3. All Other Property Outside Corporate Limits	127,500	58,560	45,93	60
4. Unimproved Lots Within Corporate Limits5. Improved Lots Within	5,500	1,580	28.73	7
Corporate Limits	74,500	29,960	40.21	25
6. Business Property Within Corporate Limits	12,000	3,500	29.17	1
TOTAL	\$302,500	\$122,880	40.61	137
Farms	\$106,000	\$ 53,970	50.92	48

TABLE 43BB. Ratios of Assessed Values to Sales Values of Real Properties Sold in Tyler County in 1949 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$ 82,500 \$2,000 to \$5,000 131,500 \$5,000 to \$10,000 61,500 \$10,000 and over 27,000		\$ 41,070 57,420 16,640 7,750	49,78 43.67 27.06 28.70	88 38 9 2
TOTAL	\$302,500	\$122,880	40.62	137

TABLE 43CC. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Tyler County in 1949

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	10 22 17 24 15 17 6 5 5	7.30 16.05 12.41 17.52 10.95 12.41 4.38 3.65 3.65 11.68	\$ 23,500 40,000 72,500 64,500 27,500 26,000 11,500 4,500 6,000	7.77 13.22 23.97 21.32 9.09 8.60 3.80 4.80 1.98 5.45
TOTAL	137	100.00	\$302,500	100.00

SUMMARY OF REAL PROPERTIES SOLD IN UPSHUR COUNTY IN 1950

TABLE 44A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Upshur County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits\$ 2. Improved Lots Outside	30,525	\$ 3,795	12.43	42
Corporate Limits	114,775	28,035	24.43	56
3. All Other Property Outside Corporate Limits	394,019	197.005	94.04	7.50
4. Unimproved Lots Within	334,013	137,685	34.94	153
Corporate Limits	55,205	15,040	27.24	49
5. Improved Lots Within Corporate Limits	430,112	147,845	34.37	78
6. Business Property Within Corporate Limits	122,500	45 110	96.09	C
Corporate Limits	144,500	45,110	36.82	6
TOTAL\$	1,147,136	\$377,510	32.91	384
Farms\$	286,352	\$113,435	39.61	100

TABLE 44B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Upshur County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	. 315,772 . 294,893	\$ 81,475 94,590 94,330 107,115	37.44 29.96 31.99 33.59	$229 \\ 95 \\ 40 \\ 20$
TOTAL	.\$1,147,136	\$377,510	32.91	384

TABLE 44C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Upshur County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	43 84 80 56 45 20 14 8 13	11.19 21.88 20.83 14.58 11.72 5.21 3.65 2.08 3.39 5.47	\$ 57,670 254,287 318,975 225,915 113,125 52,450 44,693 9,500 38,597 21,924	5.03 22.17 27.81 20.57 9.86 4.57 3.89 .83 3.36 1.91
TOTAL	384	100.00	\$1,147,136	100.00

SUMMARY OF REAL PROPERTIES SOLD IN WAYNE COUNTY IN 1950

TABLE 45A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Wayne County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits\$ 2. Improved Lots Outside	81,125	\$ 4,250	5.24	48
Corporate Limits	57,020	18,750	32.88	26
3. All Other Property Outside Corporate Limits.	255,830	69,790	27.28	107
4. Unimproved Lots Within	· ·	•		
Corporate Limits 5. Improved Lots Within	506,127	70,200	13.87	171
Corporate Limits	1,131,299	376,550	33.28	204
6. Business Property Within Corporate Limits	154,000	39,150	25.42	12
TOTAL\$	2,185,401	\$578,690	26.48	568
Farms\$	182,130	\$ 54,710	30.04	73

TABLE 45B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Wayne County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	. 360,313 . 1,100,600	\$154,410 94,940 248,320 81,020	$\begin{array}{c} 47.88 \\ 26.35 \\ 22.56 \\ 20.15 \end{array}$	293 100 144 31
TOTAL	.\$2,185,401	\$578,690	26.48	568

TABLE 45C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Wayne County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	105 108 106 91 50 28 12 17 5	18.49 19.01 18.66 16.02 8.80 4.93 2.11 3.00 .88 8.10	\$ 494,627 408,900 597,445 329,286 220,925 47,938 19,500 10,580 5,300 50,900	22.63 18.71 27.34 15.07 10.11 2.19 .90 .48 .24 2.33
TOTAL	568	100.00	\$2,185,401	100.00

SUMMARY OF REAL PROPERTIES SOLD IN WEBSTER COUNTY IN 1950

TABLE 46A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Webster County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Unimproved Lots Outside Corporate Limits Improved Lots Outside	\$ 22,506	\$ 7,410	32.92	56
Corporate Limits	47,200	14,150	29.98	41
Outside Corporate Limits 4. Unimproved Lots Within	96,489	34,385	35.64	77
Corporate Limits 5. Improved Lots Within	18,875	4,340	22.99	24
Corporate Limits 6. Business Property Within	134,100	42,100	31.39	43
Corporate Limits	48,550	13,000	26.78	5
TOTAL	\$367,720	\$115,385	31.38	246
Farms	\$ 48,420	\$ 21,430	44.25	37

TABLE 46B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Webster County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$2,000 to \$5,000 \$5,000 to \$10,000 \$10,000 and over	$\begin{array}{ccc} & 93,250 \\ & 110,650 \end{array}$	\$ 59,085 25,025 28,275 3,000	38.75 26.83 25.55 26.43	$205 \\ 26 \\ 14 \\ 1$
TOTAL	\$367,720	\$115,385	31.38	246

TABLE 46C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Webster County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	13 21 47 71 49 10 13 8	5.28 8.54 19.11 28.86 19.92 4.07 5.28 3.25 1.22 4.77	\$ 22,550 40,300 163,931 83,020 30,160 8,517 6,992 5,500 2,375 4,375	6.13 10.96 44.58 22.58 8.20 2.32 1,90 1.49 .65
TOTAL	246	100.00	\$367,720	100.00

SUMMARY OF REAL PROPERTIES SOLD IN WETZEL COUNTY IN 1950

TABLE 47A. Ratio of Assessed Values to Sales Values of Real Properties Sold in Wetzel County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside				
Corporate Limits	.\$ 59,553	\$ 14,200	23.84	88
Corporate Limits	. 82,300	18,390	22.35	29
3. All Other Property Outside Corporate Limits .	. 372,255	139,580	37.50	116
4. Unimproved Lots Within Corporate Limits5. Improved Lots Within	. 93,290	9,641	10.33	62
Corporate Limits	. 321,900	74,695	23.20	78
6. Business Property Within Corporate Limits	. 62,500	15,490	24.78	5
TOTAL	.\$991,798	\$271,996	27.42	378
Farms	.\$317,480	\$127,090	40.03	95

TABLE 47B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Wetzel County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	336,975 242,800	\$ 82,965 95,841 52,540 40,650	42.32 28.44 21.64 18.82	237 99 33 9
TOTAL	\$991,798	\$271,996	27.42	378

TABLE 47C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Wetzel County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10 10-20 20-30 30-40 40-50 50-60 60-70 70-80 80-90 90 and over	71 75 71 28 24 22 13 23 22 29	18.78 19.84 18.78 7.42 6.35 5.82 3.44 6.08 5.82 7.67	\$146,615 370,275 215,450 76,275 43,580 46,060 24,350 37,989 12,581 18,623	14.78 37.33 21.72 7.69 4.40 4.64 2.46 3.83 1.27 1.88
TOTAL	378	100.00	\$991,798	100.00

SUMMARY OF REAL PROPERTIES SOLD IN WOOD COUNTY IN 1950

TABLE 48A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Wood County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
1. Unimproved Lots Outside Corporate Limits 2. Improved Lots Outside Corporate Limits 3. All Other Property Outside Corporate Limits 4. Unimproved Lots Within Corporate Limits 5. Improved Lots Within Corporate Limits 6. Business Property Within Corporate Limits 7. OTAL	398,500 478,500 720,500 4,808,382 1,068,000	\$ 18,840 116,520 166,480 122,850 1,652,490 373,550 \$2,450,730	13.41 29.24 34.79 17.05 34.37 34.98	84 133 106 302 708 109
Farms		\$2,450,730 \$ 121,080	32.19 38.68	1,442 84

TABLE 48B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Wood County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000 \$2,000 to \$5,000 \$5,000 to \$10,000 \$10,000 and over	. 1,539,500 . 3,314,882	\$ 231,000 560,140 1,020,990 638,600	38.72 36.38 30.80 29.52	423 421 455 143
TOTAL	. \$7,614,382	\$2,450,730	32.19	1,442

TABLE 48C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Wood County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10	142 288 314 280 146 112 41 36 16	9.84 19.96 21.83 19.40 10.12 7.76 2.84 2.50 1.11 4.64	\$ 493,000 1,547,000 1,934,000 1,682,382 854,500 568,500 218,000 132,500 38,500 146,000	6.47 20.32 25.40 22.09 11.22 7.47 2.86 1.74 .51 1.92
TOTAL	1,442	100.00	\$7,614,382	100.00

SUMMARY OF REAL PROPERTIES SOLD IN WYOMING COUNTY IN 1950

TABLE 49A. Ratios of Assessed Values to Sales Values of Real Properties Sold in Wyoming County in 1950 According to Classifications of the Properties

Classification of Properties	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Unimproved Lots Outside Corporate Limits	\$ 99 773	\$ 13,850	13.88	96
2. Improved Lots Outside		26,297	23.83	44
Corporate Limits		, i		
Outside Corporate Limits . 4. Unimproved Lots Within	. 40,850	10,355	25.35	29
Corporate Limits 5. Improved Lots Within	. 149,550	14,820	9.91	58
Corporate Limits 6. Business Property Within	. 366,500	66,030	18.02	62
Corporate Limits	. 37,500	4,240	11.31	3
TOTAL	. \$804,523	\$135,592	16.85	292
Farms	.\$ 15,500	\$ 4,325	27.90	8

TABLE 49B. Ratios of Assessed Values to Sales Values of Real Properties Sold in Wyoming County in 1950 According to Value Groups of the Properties

Value Groups Based on Sales Price	Total Sales Value	Total Assessed Value	Ratio Assessed Value to Sales Value	Number of Properties
Under \$2,000	. 133,750 . 425,000	\$ 49,865 21,700 56,312 7,615	29.63 16.22 13.25 9.95	191 37 58 6

TABLE 49C. Distribution of Ratios of Assessed Values to Sales Values of Real Properties Sold in Wyoming County in 1950

Ratio of Assessed Value to Sales Value	Number of Properties in Ratio Group	Per cent of Properties in Ratio Group	Value of Sales in Ratio Group	Per cent of Total Sales Value in Ratio Group
Under 10	88 104 28 22 11 5 12 3 3	30.14 35.62 9.59 7.53 3.77 1.71 4.10 1.03 1.03	\$263,400 383,150 87,850 29,050 9,000 6,000 12,400 2,600 2,500 8,573	32.74 47.62 10.92 3.61 1.12 .75 1.54 .32 .31
TOTAL	292	100.00	\$804,523	100.00

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